

BUDGET CONTROL WORKSHEET - APPROPRIATIONS

	Total	General Fund	Special Revenue	Capital Projects	Proprietary	Fiduciary
<u>Appropriations:</u>						
General Government	\$ 990,000	\$ 990,000				
Public Safety	\$ 1,580,000	\$ 1,340,000	\$ 240,000			
Education	\$ 5,625,000	\$ 5,625,000				
Public Works	\$ 2,555,000	\$ 1,735,000	\$ 820,000			
Human Services	\$ 165,000	\$ 165,000				
Culture and Recreation	\$ 14,657	\$ 14,657				
Debt Service	\$ 845,000	\$ 845,000				
Capital Outlay	\$ 700,000	\$ 700,000				
Unclassified	\$ -	\$ -				
Subtotal Appropriations	\$ 12,474,657	\$ 11,414,657	\$ 1,060,000	\$ -	\$ -	\$ -
<u>Other Financing Uses:</u>						
Other Financing Uses	\$ -	\$ -				
Transfers to Other Funds	\$ 50,343	\$ 50,343				
Subtotal Other Financing Uses Including Transfers	\$ 50,343	\$ 50,343	\$ -	\$ -	\$ -	\$ -
<u>Total Appropriations and Other Financing Uses:</u>						
	\$ 12,525,000	\$ 11,465,000	\$ 1,060,000	\$ -	\$ -	\$ -

General Ledger Journal
Entry #1

General Ledger Journal
Entry #2

Instructions for Preparing Budget Control Worksheet - Appropriations

This worksheet is designed to simplify the process of identifying and classifying amounts appropriated by a municipality's authorizing body into a form that will facilitate the preparation of budget journal entries. It should be prepared in connection with other budget control worksheets. It will be noted that the worksheet is presented in summary form (by function, rather than by function, department and expenditure object) for space considerations. It is assumed that a municipality will have prepared a more detailed appropriation worksheet (by function, department and expenditure object) as an intermediary step toward the preparation of this worksheet. The worksheet is most easily prepared if the following sequence of directions is followed:

1. Enter the information from the Clerk's certified copy of amounts appropriated.
2. Review each appropriation and apply the amount to the appropriate fund or funds by functional category. Note that the General Fund will have the most entries, but that special consideration should be given to:

Enterprise activities - appropriations for the operational expenses of a department classified as an enterprise activity should be applied to the Proprietary column.

Operating transfers - it will be necessary to identify any operating transfers (transfers from a fund receiving the revenue to a fund through which the resources are to be expended) appropriated in the annual budget and classify them separately as "estimated other financing uses."